



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

Scott Grosz and Jessica Karls-Ruplinger
Clearinghouse Co-Directors

Terry C. Anderson
Legislative Council Director

Laura D. Rose
Legislative Council Deputy Director

CLEARINGHOUSE RULE 13-035

Comments

[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Legislative Reference Bureau and the Legislative Council Staff, dated November 2011.]

1. Statutory Authority

In the sections of the analysis regarding statutes interpreted and statutory authority, a reference to s. 79.05, Stats., could be added to note the underlying statutory basis for s. Tax 19.03 (1) (c).

2. Form, Style and Placement in Administrative Code

a. The plain language analysis should be expanded to add a brief explanation regarding the nature of the change to reporting requirements for local governments under ch. Tax 16, or the circumstances prompting the change to those reporting requirements.

b. In SECTION 2, the department should consider whether s. Tax 16.06 (4) (Note 1) should be further modified to remove the sentence referencing “new” forms and “the current” form, if those references are outdated.

c. The initial regulatory flexibility analysis need not be included following the rule text, because it is stated in the analysis that the rule does not affect small businesses.